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**From:**

**Sent:** Monday, November 15, 2010 5:17:54 PM

**To:**

**Cc:**

**Subject:** RE: Disclosure Question

Pursuant to IRC section 6103(k)(6) and Treas. Reg. 301.6103(k)(6)-1(a)(1), the Service may disclose the information necessary to accomplish a sale of seized assets under IRC section 6336. Disclosures must be limited to what is necessary to perform the sale, and should only be made in accordance with IRS procedures. As the RO explained that these types of disclosures are commonly made in connection with sales of seized property, it follows that the same disclosures would be allowed for the sale in question.

Please let me know if you need anything further,